

**LOCAL FUND AUDIT, JAJPUR, ODISHA**

CATEGORY : Aided College,General

Audit Report No : 194684/AR/2016-2017-JAJPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Pattamundai College, Pattamundai</b>
2	Year of Accounts under Audit :	<b>2015-2016</b>
3	Name of the Local Authority during the year of A/Cs :	RAMESH CHANDRA JENA 01.08.2012 TO 31.08.2015, BIJAY KUMAR SWAIN 01.09.15 TO 31.03.2016
	Name of the Local Authority at the time of Audit :	DEBABRATA PRADHAN ,READER IN PHYLOSOPHY 01.04.2016 TO ON-WARDS
4	Duration of Audit :	18-05-2016 To 31-05-2016 (Mandays Consumed :- )
5	Name of the Auditors :	DASPATTNAIKANDCO 321097E - Lead Auditor
6	Name of the Reviewing Officer :	BIJAYA KUMAR DAS(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	13-12-2016
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	30-04-2017

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	15.08.16	NIL	NIL	15	No Discrepancies
2	Miscellaneous Receipt Books	15.08.16	12 Nos	12 Nos	19	No Discrepancies
3	ServicePostage Stamps	15.08.16	Nil	Nil	NA	No Discrepancies

**Comments**

Details of Closing Balance and Comments

The physically verification of CASH IN HAND ( liquid cash ) in General cash book for the year 2016-17 of the Pattamundai college was found cash of Rs. 0.00- which is recorded as Rs.0.00/- in the same General Cash Book as on 15/08/2016.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e 15/08/2016 .

Non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. timely, even at least once in the financial year 2015-16.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilisation and defalcation of cash in future.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	Service books.
2	F.D.R
3	Library stock register
4	Stock register of stationery articles.
5	Stock register of M.R forms.
6	Acquittance roll of scholarship
7	Pay acquittance roll of M.P staff.
8	Pay acquittance roll of D.P staff.
9	Paid vouchers
10	Counter foils of cheques
11	Bank Draft & cheque register.
12	Book of Drawal
13	Misc. receipt books.
14	Daily collection Registers.
15	Fee collection receipt books
16	Bank Pass Book
17	General Cash Book

<b>B : List of Records/Registers not Produced to Audit</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	Construction cash book
2	H.S.S. cash book

<b>C : List of Records/Registers not Maintained</b>	
<b>Sino</b>	<b>List Records/Register</b>

<b>D : List of Records/Registers not Required</b>	
<b>Sino</b>	<b>List Records/Register</b>

**Comments**

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book.

The above said records are not maintained by the college. It is advisable to maintain the above said account for proper disclosure. However, the account of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

**PARA: 4 FINANCIAL POSITION**

Pattamundai College, Pattamundai - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	General Cash Book	01-04-2015	8030759.72	49725204.00	57755963.72	47193039.00	31-03-2016	10562924.72	31-03-2016	10562924.72	0.00	
2	SUBSIDIARY CASH BOOK	01-04-2015	1924852.00	23255.00	1948107.00	437900.00	31-03-2016	1510207.00	31-03-2016	1510207.00	0.00	
3	Sams(+2)	01-04-2015	279061.00	355200.00	634261.00	245574.00	31-03-2016	388687.00	31-03-2016	388687.00	0.00	
4	Sams(+3)	01-04-2015	247431.90	287377.00	534808.90	163504.88	31-03-2016	371304.02	31-03-2016	371304.02	0.00	
5	NSS Cash Book(+2)	01-04-2015	1077.00	43.00	1120.00	0.00	31-03-2016	1120.00	31-03-2016	1120.00	0.00	
6	NSS Cash Book(+3)	01-04-2015	6108.13	247.00	6355.13	0.00	31-03-2016	6355.13	31-03-2016	6355.13	0.00	
7	RED CROSS	01-04-2015	49555.00	8665.00	58220.00	150.00	31-03-2016	58070.00	31-03-2016	58070.00	0.00	
8	science fund	01-04-2015	134440.39	77.00	134517.39	0.00	31-03-2016	134517.39	31-03-2016	134517.39	0.00	
9	UGC Cash Book	01-04-2015	3226574.25	437571.00	3664145.25	2373585.00	31-03-2016	1290560.25	31-03-2016	1290560.25	0.00	
	<b>GRAND TOTAL</b>		<b>13899859.39</b>	<b>50837639.00</b>	<b>64737498.39</b>	<b>50413752.88</b>		<b>14323745.51</b>		<b>14323745.51</b>	<b>0.00</b>	

**Comments**

**Cash Book Wise details of Closing Balance As on 31.03.2016**

S.I.no	Cash Book	In FDR	In Bank	In Cash	Total
1	GENERAL	2,674,852.00	7768072.72	120000	10,562,924.72
2	UGC	-	1290560.25	0	1,290,560.25
3	SUBSIDIARY	1,401,926.00	108281	0	1,510,207.00
5	,+2 SAMS	-	388687	0	388,687.00
6	,+3 SAMS	-	371304.02	0	371,304.02
7	NSS +2	-	1120	0	1,120.00
8	NSS +3	-	6355.13	0	6,355.13
9	RED CROSS	-	58070	0	58,070.00
10	SCIENCE FUND	132,531.00	1986.39	0	134,517.39
	<b>TOTAL</b>	<b>4,209,309.00</b>	<b>9994436.51</b>	<b>120000</b>	<b>14,323,745.51</b>

**Details of Income & Expenditure of Pattamundai College for the year 2015-16**

Sl. No.	Head of Accounts	Opening balance as on 01.04.15	Income during the year 2015-16	Total	Expenditure during the year 2015-16	Closing balance 31.03.2016
1	2	3	4	5	6	7
I	Govt Grants ( Recurring ):					

1	Pay & Allowance of Staff		31190219	31190219	31190219	0
2	Block Grant Salary	97868	981184	1079052	981184	97868
	<b>Total</b>	<b>97868</b>	<b>32171403</b>	<b>32269271</b>	<b>32171403</b>	<b>97868</b>
<b>II</b>	<b>Govt Grants (non-Recurring)</b>	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III</b>	<b>Grant from other ( Bodies)</b>	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>IV</b>	<b>UGC Grants</b>					
	<b>UGC</b>	3226574.25	437571	3664145.25	2373585	1290560.25
	<b>Total</b>	<b>3226574.25</b>	<b>437571</b>	<b>3664145.25</b>	<b>2373585</b>	<b>1290560.25</b>
<b>V</b>	<b>Other than Grants</b>		0	0	0	0
1	Active citizenship	0	26000	26000	26000	0
2	Self Defence		120000	120000	120000	0
	<b>Total</b>	<b>0</b>	<b>146000</b>	<b>146000</b>	<b>146000</b>	<b>0</b>
<b>VI</b>	<b>Others</b>					
1	GPF of staff		3795408	3795408	3795408	0
2	Provisional Pension		1894490	1894490	1894490	0
3	Valuation		2063939	2063939	2063939	0
	<b>Total</b>	<b>0</b>	<b>7753837</b>	<b>7753837</b>	<b>7753837</b>	<b>0</b>
<b>VII</b>	<b>Internal Sources</b>					
1	Fees & Fines	275740.52	121472	397212.52	0	397212.52
	<b>Total</b>	<b>275740.52</b>	<b>121472</b>	<b>397212.52</b>	<b>0</b>	<b>397212.52</b>
<b>VIII</b>	<b>Student Funds:</b>					
1	Examination Fees		660525	660525	650000	10525
2	Lesson plan & I-Card		55900	55900	52715	3185
3	Library Fund		380337	380337	105610	274727
4	Admission & Protorial		8739	8739	4300	4439
5	University / CHSE Exam		2150475	2150475	915504	1234971
6	SSG		24460	24460	1032	23428
7	Redcross		87941	87941	15690	72251
8	Student Union & Association		337768	337768	321012	16756
9	Medical Fund		14526	14526	4480	10046
10	Sylabus Fees		15690	15690		15690
11	Science Fund		18450	18450	0	18450
12	Caution Money		89385	89385	0	89385

13	University Sports		28650	28650	0	28650
14	Council Fees		157800	157800	143010	147900
15	Regd. & Recognition Fees		178062	178062	168010	10052
16	College Sports		172470	172470	62225	110245
17	Academic Fees		45675	45675	0	45675
	<b>Total</b>	<b>0</b>	<b>4426853</b>	<b>4426853</b>	<b>2443588</b>	<b>1983265</b>
<b>IX</b>	<b>Miscellaneous:</b>					
1	Development		4888610	4888610	4678211	210399
2	Interest / Bank		186953	186953	0	186953
3	Caution Money		28302	28302	0	28302
4	Audit recovery		1774	1774	0	1774
5	Subsidiary cash book	1924852	23255	1948107	437900	1510207
6	SAMS +2	279061	355200	634261	245574	388687
7	SAMS +3	247431.9	287377	534808.9	163504.88	371304.02
8	NSS cash Book +2	1077	43	1120	0	1120
9	NSS cash Book +3	6108.13	247	6355.13	0	6355.13
10	Red cross cash Book	49555	8665	58220	150	58070
11	Science fund	134440.39	77	134517.39	0	134517.39
	<b>Total</b>	<b>2642525.42</b>	<b>5780503</b>	<b>8423028.42</b>	<b>5525339.88</b>	<b>2897688.54</b>
	<b>Un Classified OB</b>	<b>7657151.2</b>		<b>7657151.2</b>		<b>7657151.2</b>
	<b>Grand Total</b>	<b>13899859.39</b>	<b>50837639</b>	<b>64737498.39</b>	<b>50413752.88</b>	<b>14323745.51</b>

It is mentioned here that the OB has been taken as per data Supplied by the Principal. Though The Previous Audit Report i.e. 2014-15 has not been conducted till commencement of Present Audit.

**PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE**

Pattamundai College, Pattamundai - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI PATTAMUNDAI	11304292420	31-03-2016	100892.25	31-03-2016	100892.25	0.00	
2	SBI PATTAMUNDAI	31340890142	31-03-2016	1120.00	31-03-2016	1120.00	0.00	
3	PNB pattamundai	3238	31-03-2016	371304.02	31-03-2016	371304.02	0.00	
4	SBI PATTAMUNDAI	31022625122	31-03-2016	388687.00	31-03-2016	388687.00	0.00	
5	SBI PATTAMUNDAI	11304175158	31-03-2016	146993.00	31-03-2016	146993.00	0.00	
6	BANK OF BORODA	342101000132	31-03-2016	57447.00	31-03-2016	57447.00	0.00	
7	CGB, PATTAMUNDAI	10259	31-03-2016	623.00	31-03-2016	623.00	0.00	
8	SBI PATTAMUNDAI	11304177268	31-03-2016	6355.13	31-03-2016	6355.13	0.00	
9	SBI PATTAMUNDAI	11304272811	31-03-2016	1986.39	31-03-2016	1986.39	0.00	
10	ALLHABAD BANK,PATTAMUNDAI	21354326739	31-03-2016	108174.00	31-03-2016	108174.00	0.00	
11	SPO,PATTAMUNDAI	520364	31-03-2016	107.00	31-03-2016	107.00	0.00	
12	CANARA BANK	5342	31-03-2016	211513.00	31-03-2016	211513.00	0.00	
13	CANARA BANK	5342	31-03-2016	211513.00	31-03-2016	211513.00	0.00	
14	CGB, PATTAMUNDAI	9137	31-03-2016	1897.00	31-03-2016	1897.00	0.00	
15	SBI PATTAMUNDAI	11304175147	31-03-2016	676518.00	31-03-2016	676518.00	0.00	
16	KGB,PATTAMUNDAI	5000	31-03-2016	86018.00	31-03-2016	86018.00	0.00	
17	CCB,PATTAMUNDAI	552	31-03-2016	16515.00	31-03-2016	16515.00	0.00	
18	URBAN,PATTAMUNDAI	628	31-03-2016	4671.00	31-03-2016	4671.00	0.00	
19	ALLHABAD BANK,PATTAMUNDAI	213554323557	31-03-2016	5860691.60	31-03-2016	5860691.60	0.00	
20	IB,PATTAMUNDAI	762658065	31-03-2016	689064.00	31-03-2016	689064.00	0.00	
21	SBI PATTAMUNDAI	11304177869	31-03-2016	76089.12	31-03-2016	76089.12	0.00	
22	UNION BANK OF INDIA	716002010000230	31-03-2016	976258.00	31-03-2016	976258.00	0.00	
	<b>GRAND TOTAL</b>			<b>9994436.51</b>		<b>9994436.51</b>	<b>0.00</b>	

**Reconciliation**

Reconciliation

Reconciliation It is noticed that All the Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for reconciliation.

PARA: 6 **STOCK POSITION**

Pattamundai College, Pattamundai - 2015-2016

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Air Conditioner	8	0	00	8.00	8	
2	Printer	7	0	0	7.00	7	
3	Generator	2	0	0	2.00	2	
4	Refrigerator	2	0	0	2.00	2	
5	Xerox machine	2	0	0	2.00	2	
6	fax	2	0	0	2.00	2	
7	scanner	2	0	0	2.00	2	
8	Library Books	32915	0	0	32915.00	32915	

**Comments**

**Comments :**As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2013-14 conducted by the Local Fund Audit as required under 119 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported

PARA: 7 INVESTMENT

Pattamundai College, Pattamundai - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	6209309.00	2000000.00	4209309.00	0.00	31-03-2016	4209309.00	31-03-2016	4209309.00	0.00	
	<b>GRAND TOTAL</b>	<b>6209309.00</b>	<b>2000000.00</b>	<b>4209309.00</b>	<b>0.00</b>		<b>4209309.00</b>		<b>4209309.00</b>	<b>0.00</b>	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT FOR 2015-2016							
SL.NO	FDR NO	NAME OF THE BANK	AMOUNT INVESTED	DATE OF INVESTMENT	DATE OF MATURITY	RATE OF INTEREST	MATURITY VALUE
1	MSYC 327066	KGB,PATTAMUNDAI	5843.00	6.12.05	6.12.06	5.25%	6156.00
2	MSYC 327067	KGB,PATTAMUNDAI	254936.00	6.12.05	6.12.06	5.25%	268586.00
3	MSYC 327068	KGB,PATTAMUNDAI	254936.00	6.12.05	6.12.06	5.25%	268586.00
4	MSYC 327069	KGB,PATTAMUNDAI	3655.00	6.12.05	6.12.06	5.25%	3851.00
5	MSYC 327070	KGB,PATTAMUNDAI	98243.00	6.12.05	6.12.06	5.25%	103503.00
6	MSYC 327071	KGB,PATTAMUNDAI	132531.00	6.12.05	6.12.06	5.25%	139627.00
7	MSYC 327072	KGB,PATTAMUNDAI	305802.00	6.12.05	6.12.06	5.25%	322176.00
8	S	KGB,PATTAMUNDAI	125000.00	9.02.01	9.2.11		
9	TE311462	SBI,PATTAMUNDAI	25000.00	21.6.08			
10	SN/A/2723834	SBI,PATTAMUNDAI	220864.00	23.10.05	11.5.11	8.50%	
11	SD/A/569	SBI,PATTAMUNDAI	437492.00	29.3.07	29.3.10	8.25%	948201.00
12	CC872304	CCB,PATTAMUNDAI	40000.00	22.9.08	30.4.09	8.75%	
13	CC30406	BANK OF BORADA,PATTAMUNDAI	700000.00	16.8.10	16.08.13	7.50%	868383.00
14	CC 57352	ALLAHABAD BANK	605007.00	04.07.12	04.07.13	9.50%	1093618.00
15	TDR/CBS-V 183216	ALLAHABAD BANK	1000000.00	28.06.2014	15.05.2015	9.05%	1093618.00
17		<b>TOTAL</b>	<b>4209309.00</b>				<b>5116305.00</b>

Comments:From the above static , It comes to noticed that most of the FDRhas not been renuwed though the maturity period has been lapsed. Hence the principal is suggested to renewe the above FDR and compliance reported.

PARA: 8 **ADVANCE**

Pattamundai College, Pattamundai - 2015-2016

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	Res Cross	5200.00	0.00	5200.00	0.00	31-03-2016	5200.00	31-03-2016	5200.00	0.00	
2	01-04-2015	SAMS(+2)	15000.00	36000.00	51000.00	28500.00	31-03-2016	22500.00	31-03-2016	22500.00	0.00	
3	01-04-2015	SAMS(+3)	16000.00	0.00	16000.00	0.00	31-03-2016	16000.00	31-03-2016	16000.00	0.00	
4	01-04-2015	UGC Cash Book	681000.00	934000.00	1615000.00	1203285.00	31-03-2016	411715.00	31-03-2016	411715.00	0.00	
5	01-04-2015	subsidiary cash book	799002.25	397200.00	1196202.25	419200.00	31-03-2016	777002.25	31-03-2016	777002.25	0.00	
6	01-04-2015	General Cash Book	3997958.00	3466292.00	7464250.00	4982927.00	31-03-2016	2481323.00	31-03-2016	2481323.00	0.00	
	<b>GRAND TOTAL</b>		<b>5514160.25</b>	<b>4833492.00</b>	<b>10347652.25</b>	<b>6633912.00</b>		<b>3713740.25</b>		<b>3713740.25</b>	<b>0.00</b>	

Comments :

**Year Wise break-up of Outstanding Advance as on 31.03.2016**

YEAR	AMOUNT
Up to 2013-14	2558175.25
2014-15	131758
2015-16	1023807
<b>TOTAL</b>	<b>3713740.25</b>

**Details of Outstanding Advance As On 31.03.2015**

SI No	To whom	Date of payment	Amount	Purpose	Cash book
	SRIDHAR PRASAD BISWAL,DEO	31.07.14	6000	E ADMISSION WORK	,+ 2 SAMS
	<b>TOTAL</b>		<b>6000</b>		
	JYANA RANJAN NAYAK,DEO	08.08.14	6000	E ADMISSION WORK	,+3 SAMS
	JYANA RANJAN NAYAK,DEO	06.12.14	10000	E ADMISSION WORK	,+3 SAMS
	<b>TOTAL</b>		<b>16000</b>		
	SUDHANSU SEKHAR DWIBEDY,LECT IN ENGLISH	01.09.14	1500	GANESH PUJA	SUBSIDIARY
	DILLIP KUMAR BHUYAN,LECT IN ZOOLOGYVP +2 DSA	01.09.14	1500	GANESH PUJA	
	DILLIP KUMAR BHUYAN,LECT IN ZOOLOGYVP +2 DSA	22.01.15	1500	SARASWATI PUJA	
	<b>TOTAL</b>		<b>4500</b>		
	SANJIB KU DAS,LECT IN COM	07.05.14	6,	+3 1ST YR EXAM	GENERAL
	ASHOK KUMAR PATRA,PEON	29.05.14	5000	SALARY ADVANCE	GENERAL

SRIDHAR PRASAD BISWAL,DEO	06.06.14	5000	REPAIR EXAM CELL	GENERAL
SURENDRA PRASAD CHOUDHURY,LECT IN COM	31.07.14	2000	CONSTRUCTION OF BLACK BOARD	GENERAL
SURENDRA PRASAD CHOUDHURY,LECT IN COM	28.08.14	2000	SEMINAR BOOK	GENERAL
SURENDRA PRASAD CHOUDHURY,LECT IN COM	18.12.14	4500	COLOUR OF CHEMISTRY DEPT	GENERAL
PRADIP KUMAR SETHI,SECURITY	31.07.14	2000	SALARY ADVANCE	GENERAL
JYANA RANJAN NAYAK,DEO	08.08.14	3252	CONSTRUCTION OF BOUNDARY WALL	GENERAL
RANJAN KUMAR DASH,LECT IN MATH	21.08.14	1500	CONSTRUCTION	GENERAL
BISHNU CHANDRA SAHOO,PEON	21.08.14	1000	SHIFTING OF EXAM CELL	GENERAL
MAHENDRA KUMAR DASH,PEON	23.08.14	5000	SALARY ADVANCE	GENERAL
MAHENDRA KUMAR DASH,PEON	23.08.14	10000	CAMPUS CLEANING	GENERAL
TANMAYEE RATH,SUB LECT IN ODIA	03.03.15	50000	SALARY ADVANCE	GENERAL
SMRUTI RANJAN SAMANTARAY,PET	08.01.15	1000	SHIFTING OF SPORTS OFFICE	GENERAL
ANJALI KUMAR DASH,LECT IN BOTANY	10.02.15	3000	LAB CONTIGENCY	GENERAL
BASANTI MISHRA,JR CLERK	17.03.15	10000	SALARY ADVANCE	GENERAL
<b>TOTAL</b>		<b>105258</b>		
<b>GRAND TOTAL</b>		<b>131758</b>		

**Details of Outstanding Advance As On 31.03.2016**

To whom	Date of payment	Amount	Purpose	Cash book
SRIDHAR PRASAD BISWAL,DEO	15.02.16	7500	E ADMISSION WORK	PLUS TWO SAMS
<b>TOTAL</b>		<b>7500</b>		
BIJAY KUMAR MOHANTY,LECT IN POL SCIENCE	08.10.15	190000	MRP	UGC
MANORANJAN MOHANTY,LECT IN POL SCIENCE	17.08.15	715	OUT DOOR STADIUM WORK	UGC
<b>TOTAL</b>		<b>190715</b>		
SOUMYA RANJAN BARIK,JR CLERK	29.04.15	2500	POSTAGE	GENERAL
SOUMYA RANJAN BARIK,JR CLERK	12.01.16	2000	POSTAGE	GENERAL
<b>TOTAL</b>		<b>4500</b>		
TANMAYEE RATH,SUB LECT IN ODIA	11.05.15	10000	SALARY ADVANCE	GENERAL
	10.08.15	10000	SALARY ADVANCE	GENERAL
	20.10.15	10000	SALARY ADVANCE	GENERAL
	07.12.15	10000	SALARY ADVANCE	GENERAL
	30.01.16	10000	SALARY ADVANCE	GENERAL
	11.03.16	5000	SALARY ADVANCE	GENERAL
<b>TOTAL</b>		<b>55000</b>		
SANJIB KUMAR DASH,LECT IN COM	10.06.15	18600	PLUS THREE SUPERVISION	GENERAL
<b>TOTAL</b>		<b>18600</b>		
CHANDRABATI SWAIN,READER IN POL SCIENCE	10.06.15	21732	CODING PLUS TWO & POSTAGE	GENERAL
CHANDRABATI SWAIN,READER IN POL SCIENCE	23.02.15	20000	PLUS THREE 3RD EXAM 2016	GENERAL
CHANDRABATI SWAIN,READER IN POL SCIENCE	29.03.16	15000	PLUS THREE 3RD EXAM 2016	GENERAL
<b>TOTAL</b>		<b>56732</b>		
DILLIP KUMAR BHUYAN,LECT IN ZOOLOGY	24.07.15	3000	LABROTORY CONTIGENCY	GENERAL
DILLIP KUMAR BHUYAN,LECT IN ZOOLOGY	14.08.15	3300	SEMINAR BOOK	GENERAL
<b>TOTAL</b>		<b>6300</b>		

BASANTI MISHRA,JR CLERK	09.12.15	15000	SALARY ADVANCE	GENERAL
<b>TOTAL</b>		<b>15000</b>		
NIRANJAN BEHERA,PEON	21.01.16	19500	SALARY ADVANCE	GENERAL
<b>TOTAL</b>		<b>19500</b>		
SRKANTA NARAYAN DAS,LECT IN ODIA	25.01.16	35000	COLLEGE MAGAZINE	GENERAL
<b>TOTAL</b>		<b>35000</b>		
PRAMOD KUMAR SWAIN,LECT IN ODIA	08.03.16	50000	HUB EXP	GENERAL
PRAMOD KUMAR SWAIN,LECT IN ODIA	22.03.16	30000	+3 2ND YR EXAM 2016	GENERAL
PRAMOD KUMAR SWAIN,LECT IN ODIA	22.03.16	30960	HUB EXP	GENERAL
<b>TOTAL</b>		<b>110960</b>		
AJAY KUMAR DASH,LECT IN CHEMESTRY	22.03.16	50000	PLUS THREE F.D.VALUATION	GENERAL
AJAY KUMAR DASH,LECT IN CHEMESTRY	29.03.16	454000	PLUS THREE F.D.VALUATION	GENERAL
<b>TOTAL</b>		<b>504000</b>		
<b>GRAND TOTAL</b>		<b>1023807</b>		

Advance outstanding for more than one year:-(GENERAL CB):-

From the year-wise break-up of outstanding advances as on 31.3.16 it is found that a sum of Rs. 131758.00 is outstanding for more than one year which was paid during 2014-15. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person whom to advance is paid. Hence for above outstanding advance of Rs. 131758.00, the following persons are responsible.

It is to mention here that ,The advance position (O. B) has been taken from the Cash Book,The Previous audit has not been conducted till date.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	RANJAN KUMAR DAS	LECT IN MATH	Pattamundai College, Pattamundai	750.00
2	SMRUTI RANJAN SAMANTARAY	PET	Pattamundai College, Pattamundai	500.00
3	RAMESH CHANDRA JENA	Principal	Pattamundai College, Pattamundai	65879.00
4	SRIDHAR PRASAD BISWAL	DEO	Pattamundai College, Pattamundai	5500.00
5	JYANA RANJAN NAYAK	DEO	Pattamundai College, Pattamundai	9626.00
6	SUDHANSU SEKHAR DWIBEDY	LECT IN ENGLISH	Pattamundai College, Pattamundai	750.00
7	DILLIP KUMAR BHUYAN	LECT IN ZOOLOGY	Pattamundai College, Pattamundai	1500.00
8	SANJIB KUMAR DAS	Lect In Commerce	Pattamundai College, Pattamundai	3.00
9	ASHOK KUMAR PATRA	PEON	Pattamundai College, Pattamundai	2500.00
10	SURENDRA PRASAD CHOUDHURY	Lect In Commerce	Pattamundai College, Pattamundai	4250.00
11	PRADIP KUMAR SETHI	SECURITY	Pattamundai College, Pattamundai	1000.00
12	BISHNU CH SAHOO	PEON	Pattamundai College, Pattamundai	500.00
13	MAHENDRA KUMAR DASH	PEON	Pattamundai College, Pattamundai	7500.00
14	TANMAYEE RATH	SUB LECT IN ODIA	Pattamundai College, Pattamundai	25000.00

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15	ANJALI KU DAS	LECT IN BOTANY	Pattamundai College, Pattamundai	1500.00
16	BASANTI MISHRA	JR CLERK	Pattamundai College, Pattamundai	5000.00

PARA: 9 GRANTS

Pattamundai College, Pattamundai - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	0.00	31190219.00	31190219.00	31190219.00	31-03-2016	0.00	GIA
2	01-04-2015	97868.00	981184.00	1079052.00	981184.00	31-03-2016	97868.00	BLOCK GRANT
3	01-04-2015	3226574.25	437571.00	3664145.25	2373585.00	31-03-2016	1290560.25	UGC GRANT
	<b>GRAND TOTAL</b>	<b>3324442.25</b>	<b>32608974.00</b>	<b>35933416.25</b>	<b>34544988.00</b>		<b>1388428.25</b>	

Comments :

UGC GRANT RECEIVED FOR THE YEAR 2015-16			
S.L.NO	PURPOSE	LETTER NO/DATE	AMOUNT
1	MRP	02.04.15	190000
2	BANK INTEREST		247571
	<b>TOTAL</b>		<b>437571</b>

UGC GRANT EXPENDITURE FOR THE YEAR 2015-16			
S.L.NO	DATE	PURPOSE	AMOUNT
1	30.06.15	MRP	27600
2	30.06.15	BANK CHARGES	15
3	2.07.15	BOOKS	24827
4	08.07.15	COMMMERCE BLOCK	50000
5	09.07.15	OUT DOOR STADIUM	50000
6	13.07.15	COMMMERCE BLOCK	324815
7	16.07.15	MRP	20750
8	27.07.15	COMMMERCE BLOCK	81000
9	29.07.15	OUT DOOR STADIUM	60000
10	31.07.15	COMMMERCE BLOCK	58800
11	31.07.15	OUT DOOR STADIUM	487461
12	04.08.15	OUT DOOR STADIUM	103500
13	14.08.15	COMMMERCE BLOCK	157482
14	17.08.15	COMMMERCE BLOCK	61500
15	21.08.15	OUT DOOR STADIUM	394995
16	22.08.15	OUT DOOR STADIUM	72750
17	22.08.15	FIELD DEVELOPMENT	25000
18	22.08.15	BOOKS	3090
19	08.10.15	MRP	190000
20	05.01.16	SEMINAR	80000
21	30.11.16	IQAC	60000
22	25.12.15	SEMINAR	40000
		<b>TOTAL</b>	<b>2373585</b>

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit. It is to mention here that the OB of the above position is furnished as per the data supplied by the Principal (As per Cash Book), as the audit of the previous year has not been conducted.

**PARA: 10 UTILISATION CERTIFICATE**

Pattamundai College, Pattamundai - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	16387721.75	2373585.00	18761306.75	0.00	31-03-2016	18761306.75	UGC
	<b>GRAND TOTAL</b>	<b>16387721.75</b>	<b>2373585.00</b>	<b>18761306.75</b>	<b>0.00</b>		<b>18761306.75</b>	

**Comments :**

Year wise break-up of UC outstanding As on 31.03.2016	
Year	Amount
Up to 2014-15	16387721.75
2015-16	2373585
<b>TOTAL</b>	<b>18761306.75</b>

The Principal is suggested to prepare utilization certificate for Rs. 18761306.75 from the appropriate authority which was prescribed by the UGC guideline and sent to EIRC ,Kolkata and DHE as soon as possible compliance reported to Audit.

**It is to mention here that the OB of the above position is furnished as per the data supplied by the Principal(As Per UC Register), as the audit of the previous year has not been conducted.**

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 - No Missappropriation is detected during the period of audit.</b>
No Comment

**PARA: 12 LOSS OF STOCK & STORE**

<b>12.1 - No stocks has been either lossed or Scraped during the Period of Audit.</b>
No Comment

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Abstract Position of Fees &amp; Fines is Furnished below</b>										
<b>Position of fees &amp; Fines</b>										
Abstract Position of Fees & Fines Collected and deposited during 2015-16 is furnished below:										
<table border="1"> <tr> <td>Opening Bal as on 1.4.2015</td> <td>275740.52</td> </tr> <tr> <td>fees &amp;Fines Collected</td> <td>121472.00</td> </tr> <tr> <td><b>Total</b></td> <td><b>397212.52</b></td> </tr> <tr> <td>Deposited</td> <td>0.00</td> </tr> <tr> <td>Balance to be Deposit</td> <td>397212.52</td> </tr> </table>	Opening Bal as on 1.4.2015	275740.52	fees &Fines Collected	121472.00	<b>Total</b>	<b>397212.52</b>	Deposited	0.00	Balance to be Deposit	397212.52
Opening Bal as on 1.4.2015	275740.52									
fees &Fines Collected	121472.00									
<b>Total</b>	<b>397212.52</b>									
Deposited	0.00									
Balance to be Deposit	397212.52									
From the above statistic it would be seen that a sum of Rs 397212.52 was outstanding for deposit towards fees& fines as on 31.03.2016 in Contravention of Article 916 of O.E.Code . Retention of Govt .dues without depositing the same is highly irregular and objectionable.										
Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 397212.52 is held under objection.										
The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2015-16 could not be ascertained.As a result a comparative study could not be made to find out the less collection of fees.										
Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.										

**DCB Position Of Fees & Fines is furnished Below (2015-2016):-**

**(A) Position of Tution fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year,Arts	62	62 X 8	496	5952
+2 2nd year Arts	76	76 X 8	608	7296
+2 1st year Science	58	58 X 9	522	6264
+2 2nd year Science	55	55 X 9	495	5940
+2 1st year,Com	92	92 X 8	736	8832
+2 2nd year com	90	90 X 8	720	8640
+3 1st year Arts	43	43 X 9	387	4644
+3 2nd year Arts	70	70 X 9	630	7560
+3 3rd year Arts	40	40 X 9	360	4320
+3 1st year Science	50	50 X 10	500	6000
+3 2nd year Science	52	52 X 10	520	6240
+3 3rd year Science	38	38 X 10	380	4560
+3 1st year com	53	53 X 9	477	5724
+3 2nd year com	77	77 X 9	693	8316
+3 3rd year com	68	68 X 9	612	7344
<b>TOTAL</b>	<b>924</b>		<b>8136</b>	<b>97632</b>

**(B)Position of admission fees (2015-16)**

CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
+2 1st year,Arts	298	298 X 8	2384
+2 2nd year Arts	277	277 X 8	2216
+2 1st year Science	128	128 X 9	1152
+2 2nd year Science	117	117 X 9	1053
+2 1st year,Com	151	151 X 8	1208
+2 2nd year com	154	154 X 8	1232
+3 1st year Arts	303	303 X 9	2727
+3 2nd year Arts	306	306 X9	2754
+3 3rd year Arts	256	256 X 9	2304
+3 1st year Science	105	105 X 10	1050
+3 2nd year Science	111	111 X 10	1110
+3 3rd year Science	96	96 X 10	960
+3 1st year com	128	128 X 9	1152
+3 2nd year com	154	154 X 9	1386
+3 3rd year com	128	128 X 9	1152
<b>TOTAL</b>	<b>2712</b>		<b>23840</b>
<b>TOTAL A +B</b>	<b>121472</b>		

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**PARA: 14 AUDIT OF EXPENDITURE**

<b>14.1 - Expenditure incurred with due Process.</b>
No comment

**PARA: 15 AUDIT ON WORKS**

<b>15.1 - Every Work has been Executed with maintaining the govt paraphonia.</b>
No Comment

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

<b>16.1 - No Separate units functioning in the college, So Nothing is there to observe.</b>
No comment

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

<b>17.1 - No separate Schems is Running in the college.</b>
No comment

**PARA: 18 MISCELLANEOUS**

<b>18.1 - student details</b>												
<b>STUDENT STRENGTH 2015-16</b>												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S.L.NO</th> <th style="width: 25%;">STREAM</th> <th style="width: 30%;">SANCTION STRENGTH</th> <th style="width: 10%;">GENERAL</th> <th style="width: 10%;">SC</th> <th style="width: 15%;">ACTUAL</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S.L.NO	STREAM	SANCTION STRENGTH	GENERAL	SC	ACTUAL						
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL	SC	ACTUAL							

			B	G	B	G	
1.+2 1ST YEAR ARTS	307	62	151	43	42	298	
2.+2 1ST YEAR SCIENCE	154	58	55	11	4	128	
3.+2 1ST YEAR COM.	154	92	40	14	5	151	
4.+2 2ND YEAR ARTS	307	76	133	30	38	277	
5.+2 2ND YEAR SCIENCE	154	55	51	6	5	117	
6.+2 2ND YEAR COM	154	90	43	16	5	154	
7.+3 1ST YEAR ARTS	307	43	175	43	42	303	
8.+3 1ST YEAR SCIENCE	115	50	40	9	6	105	
9.+3 1ST YEAR COM	128	53	55	13	7	128	
10.+3 2ND YEAR ARTS	307	70	159	27	50	306	
11.+3 2ND YEAR SCIENCE	115	52	51	6	2	111	
12.+3 2ND YEAR COM	154	77	61	9	7	154	
13.+3 3RD YEAR ARTS	256	40	164	24	28	256	
14.+3 3RD YEAR SCIENCE	96	38	52	4	2	96	
15.+3 3RD YEAR COM	128	68	46	13	1	128	
<b>TOTAL</b>	<b>2836</b>					<b>2712</b>	

**18.2 - staff position details**

Teaching Staff Position 2015-16				
Subject	Sanction Staff	GIA	BG	MP
ENGLISH	6	4	0	0

ODIA	5	4	0	0
POL SCIENCE	5	4	0	0
HISTORY	5	3	0	0
ECONOMICS	5	2	0	0
SOCIOLOGY	2	2	0	0
PHILOSOPHY	3	1	1	0
EDUCATION	2	1	1	1
COMMERCE	5	4	0	0
PHYSICS	3	3	0	0
CHEMISTRY	4	2	1	0
MATHEMATICS	3	1	1	0
BOTANY	2	1	0	0
ZOOLOGY	2	1	1	0
<b>TOTAL</b>	<b>52</b>	<b>33</b>	<b>5</b>	<b>1</b>

**Non-Teaching Staff Position 2015-16**

Subject	Sanction Staff	GIA	BG	MP
CLERK	5	4	0	0
LIBRARIAN	2	1	0	0
DEMONSTRATOR	5	4	0	0
PET	1	0	0	1
PEON	13	13	0	0
LAB ATTENDANT	6	6	0	0
<b>TOTAL</b>	<b>32</b>	<b>28</b>	<b>0</b>	<b>1</b>

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**

<b>19.1 - General Provident Fund-</b>
The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.
<b>19.2 - Loan-</b>

No loan has been taken by the college from any bank or any other financial institutions during the period of Audit.

**19.3 - EPF Details**

The EPF has been duly collected from the Employee and deposited the same in due time.

**PARA: 20 RESULT OF AUDIT**

**20.1 - General Remarks**

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

**20.2 - General Remarks**

1. Since Accounts review is made after recording of transactions in books of accounts (Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.
7. Physical verification of all assets (furniture, Office equipment, computers, lab equipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.
8. It is advised that for the sake of better internal control and easy maintenance of accounts, **the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing bank drafts in bank next day and keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.**
9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.

10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.
11. The management should take necessary and timely steps to recover the amounts given as advance.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	131758.00	131758.00	131758.00	0.00	0.00	
2	13.1	0.00	397212.52	0.00	0.00	0.00	
<b>Total</b>		<b>131758.00</b>	<b>528970.52</b>	<b>131758.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Pattamundai College, Pattamundai for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
<b>Total</b>					